

*ORIGINAL*

THE UNITED STATES DISTRICT COURT  
OF WESTERN MICHIGAN

01 NOV 17 PM 3:59

Case Number 5:04 CV 0101

Hon. Richard Allen Enslen

Charles F. Conces, et al.

Plaintiffs,

Jointly and Severally,

vs.

INTERNAL REVENUE SERVICE,

A private corporation,

Acting through agents, Mark Everson,

Jeffrey D. Eppler et al.,

Defendant

/

---

Contact Pro Se Plaintiff,  
acting group spokesperson,  
Charles F. Conces,  
9523 Pine Hill Dr.,  
Battle Creek, Michigan 49017,  
County of Calhoun,  
Phone 1-269-964-7025

No Attorney of Record has made  
an appearance in this case for the  
defense.

/

---

MOTION FOR A MORE DEFINITE STATEMENT

NOW COME THE PLAINTIFFS, Charles F. Conces, et al., presenting the following

Motion For A More Definite Statement under Rule 12 (e) to this Honorable Court:

**Notice to Court**

Plaintiffs have correctly filed a class action suit under court rule and have complied with court rules. Therefore, Plaintiffs will proceed as a class, and under court rule, Charles F. Conces is authorized to act as all Plaintiffs' representative even though Charles F. Conces is not a lawyer. Plaintiffs anticipate filing another motion to the Court as soon as the DOJ attorneys respond to this Motion For A More Definite Statement.

**MOTION FOR A MORE DEFINITE STATEMENT**

Plaintiffs make Motion for a more definite statement as follows:

- 1) The Department of Justice has a mission that is contained in law and in the DOJ's attorneys' handbook. Plaintiffs have found that these authorized activities of DOJ attorneys do not include the defense of IRS agents for fraud. Please provide authority for the DOJ to defend the IRS and its agents against the charge of fraud. Include a copy of the DOJ attorneys' mission statement, pointing out the exact authority authorizing such defense.
- 2) The DOJ attorneys' manual authorizes prosecution of IRS agents for various criminal violations. The agents who have acted on behalf of the IRS are accused of having committed felonies under 26 USC 7214. Why are the DOJ and its attorneys involved in the defense of these accused agents, rather than prosecuting them? Please provide a statement, any documentation, and reasons for such an absurd situation.

3) The U.S. Supreme Court provided a statement in footnote 23 in Chrysler vs. Brown that states that by tracing back through the history of the IRS, there could not be found any enactment of Congress establishing the IRS as a governmental entity. Please provide any and all documentation that would show that the Internal Revenue Service is a part of the Treasury Department and a governmental entity. This would include the any act of Congress establishing the IRS as a governmental entity. It is well known that the IRS is a collection agency for the Treasury Department as a contractor to collect certain taxes, but Plaintiffs want to have documentation as to the status of the IRS showing that they are a part of the Treasury Department.

**CHRYSLER CORP. v. BROWN, 441 U.S. 281 (1979):**

[ Footnote 23 ] “**T**here was virtually no Washington bureaucracy created by the Act of July 1, 1862, ch. 119, 12 Stat. 432, the statute to which the present Internal Revenue Service can be traced.”

4) Plaintiffs have claimed reliance on the laws of the United States to be in conformity to the U.S. Constitution and the U.S. Supreme Court case laws cited, and have found that the laws are in conformity, but that said laws are being misapplied by the IRS agents. Please provide the statute and regulation authorizing the IRS and its agents to perform collection actions under subtitle A (income taxes) and C (withholding taxes) of the Internal Revenue Code, other than for collections of alcohol, tobacco, and fire arms in 27 CFR. Please provide a statement denying or affirming that there is a statute passed by congress and a regulation in Title 26 of the Code of Federal Regulations, which has been

promulgated by the Secretary of the Treasury, that authorizes collections of income taxes on the Plaintiffs or authorizes withholding of income taxes. See U.S. vs. Mersky and California Bankers cases cited in the Complaint.

- 5) Plaintiffs have claimed reliance on the laws of the United States to be in conformity to the U.S. Constitution and the U.S. Supreme Court case laws cited, and have found that the laws are in conformity, but that said laws are being misapplied by the IRS agents. 26 USC 7608 provides that only criminal investigators of the Intelligence Division may perform collection actions under subtitle A and Subtitle C. Please provide a statement referencing all statutes authorizing Internal Revenue agents, named them by title, for the collection of subtitle A and C taxes.
- 6) Plaintiffs have concluded that there is no immunity available to the IRS and its agents, having information that the IRS is a corporation. Please provide a statement referencing any and all laws that provide the IRS with immunity. It is not agreed that the governmental immunity available to the Department of Treasury is available to the IRS and its agents.
- 7) Plaintiffs have thoroughly researched “decisional law” and have provided many court rulings by the U.S. Supreme Court. Please provide a statement as to whether the DOJ attorneys believe this action has merit or no merit, and the reasons for such a claim.
- 8) The Plaintiffs’ case relies on numerous Court rulings as “decisional law” as listed in the Judicial Code of Conduct. Since the DOJ attorneys have not yet made any claims as to the decisional law cited, Plaintiffs wish the DOJ attorneys to make a

review and provide a more definite statement, rather than stating the case has no merit. Please provide a statement listing each challenge the DOJ wishes to make in regards to any of the court rulings cited in the Complaint and Brief. Cite the Court ruling, including the page number, and make a brief statement as to why the DOJ attorneys believe it to be incorrect. If the DOJ attorneys do not wish to challenge any of these rulings, please provide a statement to that effect.

- 9) The Plaintiffs rely on "decisional law" to make their case. Conclusions at the end of the brief are listed. Please provide a statement listing each challenge the DOJ wishes to make in regards to any of the inescapable conclusions cited near the end of the Complaint and Brief. Cite the conclusion, including the page number, and make a brief statement as to why the DOJ attorneys believe it to be incorrect. If the DOJ attorneys do not wish to challenge any of these conclusions, please provide a statement to that effect.

Dated: November 16, 2004.

Signed: Charles F. Conces

Charles F. Conces

Spokesperson for the Plaintiffs

On this 17<sup>th</sup> day of NOV., 2004,

before me personally appeared

CHARLES F. CONCES

to me known to be the person who  
executed the foregoing instrument,  
and acknowledged that he executed  
the same as his free act and deed.



JAMIE D. BENNETT  
Notary Public, State of Michigan  
County of Ingham  
My Commission Expires Oct. 3, 2008  
Acting in the County of INGHAM